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Counsel for Marlene G. Weinstein
Trustee in Bankruptcy

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

In re Case No. 15-42420 CN
RALPH STEWART SIMPSON, Chapter 7
Debtor

**MOTION FOR ORDER AUTHORIZING PAYMENT OF CHAPTER 7
ADMINISTRATIVE TAX**

7 Marlene G. Weinstein, Trustee in Bankruptcy of the above Debtor, hereby moves the Court for
8 an order authorizing her to pay capital gains tax on the sale of the real property commonly known as
9 3233 Harrison Street, Oakland, California, to the Department of the Treasury and the California
0 Franchise Tax Board.

1 There was a large capital gain on the sale of the Harrison Street property. The Trustee's
2 accountants have prepared tax returns, making use of all available deductions, and have calculated that
3 the federal tax due to the Department of the Treasury is \$122,006 and that the state tax due to the
4 California Franchise Tax Board is \$34,818. It is the Trustee's intent to pay these amounts to the tax
5 agencies in satisfaction of Chapter 7 capital gains tax.

The Trustee is providing you notice that she will pay these sums in conformity with *In re Cloobeck*, 788 F. 3d 1243 (9th Cir. 2015), which requires notice of such payments to creditors and other parties in interest.

1 In addition to seeking approval for payment of the above sums, the Trustee is seeking
2 retroactive approval for her payment to Old School Plumbing Company in the amount of \$455 on
3 December 31, 2015, for plumbing repairs made prior to close of escrow and authorized by an
4 operating order, and a payment to Pacific Gas & Electric Company in the amount of \$25.67 made on
5 January 14, 2016.

6 WHEREFORE the Trustee requests entry of an order authorizing the relief sought above.

7 DATED: February 5, 2016 DENTONS US LLP

8 By:

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10 Charles P. Maher
11 Counsel for Marlene G. Weinstein, Trustee

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